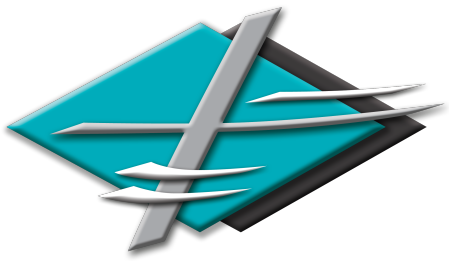
UNIFIED SCHOOL DISTRICT NUMBER 311
PRETTY PRAIRIE KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2021



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 311
Pretty Prairie, Kansas

Fiscal Year Ended June 30, 2021

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Unified School District Number 311
Pretty Prairie, Kansas

Fiscal Year Ended June 30, 2021

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

The Board of Education
Unified School District Number 311
Pretty Prairie, Kansas 67570

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Pretty Prairie USD 311, Pretty Prairie, Kansas, a Municipality, as of and for the year ended June 30, 2021, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Pretty Prairie USD 311 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Other Matter

The prior year's financial statement for the year ended June 30, 2020, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on October 19, 2020.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Pretty Prairie USD 311 as of June 30, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Pretty Prairie USD 311 as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and disbursements—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Pretty Prairie USD 311, Pretty Prairie, Kansas, a Municipality, as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated October 19, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link http://admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2020, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
December 9, 2022

Unified School District Number 311
Pretty Prairie, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 2,758,132	$ 2,758,132	$ -	$ 242,334	$ 242,334
Supplemental General Fund	103,842	2,777	786,571	825,148	68,042	6	68,048
SPECIAL PURPOSE FUNDS:							
At Risk (4 YR Old) Fund	25,542	7	54,542	62,373	17,718	14,310	32,028
At Risk (K-12) Fund	63,771	32	209,567	252,358	21,012	43,539	64,551
Capital Outlay Fund	456,914	750	300,672	188,265	570,071	-	570,071
Food Service Fund	19,286	5	220,140	198,779	40,652	5,762	46,414
Professional Development Fund	4,785	-	12,500	8,177	9,108	-	9,108
Special Education Fund	150,711	5	492,263	490,194	152,785	1,323	154,108
Career and Postsecondary Education Fund	63,496	721	221,097	200,314	85,000	36,932	121,932
KPERS Special Retirement Contribution Fund	-	-	309,068	309,068	-	-	-
Recreation Commission Fund	6,073	-	39,255	39,255	6,073	-	6,073
Contingency Reserve Fund	271,010	-	-	-	271,010	-	271,010
Gifts and Grants Fund	38,179	-	87,017	49,562	75,634	8,795	84,429
OWLS Grant Fund	1,067	-	-	-	1,067	-	1,067
Pre-K Grant Fund	316	5	58,792	59,113	-	10,899	10,899
Textbook & Student Material Revolving Fund	64,595	-	21,661	13,157	73,099	-	73,099
Title I Fund	-	-	75,683	66,695	8,988	15,318	24,306
Federal Funds Fund	-	-	256,243	250,428	5,815	-	5,815
Gate Receipts	2,213	-	12,877	15,090	-	-	-
School Projects	26,208	-	19,664	22,661	23,211	-	23,211
BOND AND INTEREST FUND:							
Bond and Interest Fund	289,834	-	161,169	146,430	304,573	-	304,573
RELATED MUNICIPAL ENTITY:							
Recreation Commission	52,596	-	68,914	111,903	9,607	-	9,607
Total Reporting Entity (Excluding Agency Funds)	$ 1,640,438	$ 4,302	$ 6,165,827	$ 6,067,102	$ 1,743,465	$ 379,218	$ 2,122,683

COMPOSITION OF CASH	
Citizens Bank of Kansas	
District Checking	$ 2,079,865
High School Checking	52,377
Middle School Checking	3,671
Grade School Checking	8,015
Certificates of Deposit	10,000
Related Municipal Entity	9,607
Total Cash	2,163,535
Agency Funds per Schedule 3	(40,852)
Total Reporting Entity (Excluding Agency Funds)	$ 2,122,683

The notes to the financial statement are an integral part of this statement.

Unified School District Number 311
Pretty Prairie, Kansas

NOTES TO THE FINANCIAL STATEMENT

Fiscal Year Ended June 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 311 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents the Unified School District Number 311 (the municipal financial reporting entity) and its related municipal entity. The related municipal entity is included in the District's reporting entity because it was created to benefit the District and/or its constituents.

Recreation Commission. The District's Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift. Complete financial records for the Recreation Commission may be reviewed at the administrative offices of the

(b) Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America . The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Projects Funds, Trust Funds, and the following Special Purpose Funds: Title I, Title II-A, Title IV, Small Rural Schools Fund, Gifts and Grants, Pre-K Grant, OWLS Grant, Contingency Reserve, Textbook & Student Material Revolving, Gate Receipts, and School Projects.

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

No statutory violations were noted in 2021.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities, temporary notes; no fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. At June 30, 2021, the District held no investments.

3. DEPOSITS AND INVESTMENTS (CONT.)

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2021.

At year end, the carrying amount of the District's deposits was $2,163,535 and the bank balance was $2,042,354. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by FDIC insurance and the remaining $1,113,820 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk—investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $186,107 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-6478	$ 360,457
General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-6478	65,000
General Fund	Professional Development Fund	K.S.A. 72-6478	5,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	25,000
General Fund	Capital Outlay Fund	K.S.A. 72-6478	29,774
Supplemental General Fund	At Risk (4 YR Old) Fund	K.S.A. 72-6478	54,542
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	184,567
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	5,968
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	7,500
Supplemental General Fund	Title I Fund	K.S.A. 72-6478	31,967
Supplemental General Fund	Pre-K Grant Fund	K.S.A. 72-6478	58,792
Supplemental General Fund	Activity Fund	K.S.A. 72-6478	3,148
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	127,195
Supplemental General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-6478	156,097
			$ 1,115,007

6. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Refunding Series 2011	3.00-3.30%	9/1/2011	$1,235,000	9/1/2022	$ 420,000	$ -	$ 135,000	$ 285,000	$ 11,430
Capital Leases:									
QZAB	0.00%	8/15/2013	1,300,000	8/15/2028	780,000	-	86,667	693,333	-
Copier Lease	13.76%	6/19/2018	-	6/19/2023	26,811	-	7,746	19,065	3,212
Total Contractual Indebtedness					$ 1,226,811	$ -	$ 229,413	$ 997,398	$ 14,642

6. LONG-TERM DEBT (CONT.)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year					
	2022	2023	2024	2025	2026-2029	Total
Principal:						
General Obligation Bonds:						
Refunding Series 2011	$ 140,000	$ 145,000	$ -	$ -	$ -	$ 285,000
Capital Leases:						
QZAB	86,667	86,667	86,667	86,667	346,665	693,333
Copier Lease	8,882	10,183	-	-	-	19,065
Total Principal	235,549	241,850	86,667	86,667	346,665	997,398
Interest:						
General Obligation Bonds:						
Refunding Series 2011	7,095	2,393	-	-	-	9,488
Capital Leases:						
Copier Lease	2,076	774	-	-	-	2,850
Total Interest	9,171	3,167	-	-	-	12,338
Total Principal and Interest	$ 244,720	$ 245,017	$ 86,667	$ 86,667	$ 346,665	$ 1,009,736

7. DEFINED BENEFIT PENSION PLAN

Plan Description. The district participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

7. DEFINED BENEFIT PENSION PLAN (CONT.)

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $309,068 for the year ended June 30, 2021.

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $3,000,728. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

(c) Compensated Absences

Sick Leave

Certified Employees – The policy regarding sick pay is that each teacher will be allowed ten days sick leave per year, accumulative to 90 days. The Board will pay $56 per day for each day of sick leave over 90 days at the end of each contract year. Upon retirement or resignation, an employee will be paid $56 per day for unused sick leave.

Non-Certified Employees – The policy regarding sick pay is that each non-certified employee eligible for sick leave will be allowed ten days sick leave per year, accumulative to 90 days. The Board will pay 70% of the daily rate for a substitute (i.e. a substitute secretary, substitute custodian, or substitute cook) for each day of sick leave over 90 days at the end of the contract year. Upon retirement or resignations, an employee will be paid 70% the daily rate for a substitute for each day of unused sick leave.

Vacation Leave

Classified employees under contract for 12 months receive vacation pay according to the following schedule:

1. The custodians, treasurer, and clerk receive two weeks paid vacation leave if duty begins at the beginning of the contract year (July 1).
2. The superintendent receives four weeks paid vacation leave.
3. The HS/MS principal receives four weeks (20 days) paid vacation leave.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

Personal Leave

Certified Employees – Each employee is allowed three days of personal leave each contract year, accumulative to five days.

Sick Leave Pool

All Certified/Non-Certified employees who earn sick leave are required to participate in the sick leave pool, unless they opted out of participation in the 2006-2007 school year. The participants are required to contribute two days to the sick leave pool during the first contract year of participation and one day per year in any year when the number of days in the pool on September 1st falls below 300 days. Employees who have depleted their accumulated sick leave can make application to the sick leave screening board. A participant can apply for up to 15% of the sick leave pool days that have accumulated by September 1. The fiscal year for the sick leave pool will be from September 1 through August 30.

(d) Termination Benefits

The District provides an early retirement program for certain eligible employees. Employees are eligible if they are certified employees and the employee must have 15 years or more of consecutive years of employment in a certified position in the District and be at least 60 years of age. Notification of early retirement must be given to the District by February 1 in the year prior to the retirement date. The early retirement benefit is calculated based on a percentage of the employee's final annual base contract salary, with the percentage based on the year of benefit as detailed below:

Year of Benefit	Percentage of Last Annual Salary
1st Year	20%
2nd Year	18%
3rd Year	16%
4th Year	14%
5th Year	12%

The benefit shall be paid by the District until the retiree reaches social security retirement age. The retiree is also eligible to continue their health insurance coverage until age 65, by deduction of the monthly premium from the early retirement benefit, or by the retiree paying his/her own monthly premium. The District will pay $75 per month towards this insurance.

9. RELATED PARTY TRANSACTIONS

Unified School District Number 311 is the taxing authority for the Pretty Prairie Recreation Commission. During the fiscal year ended June 30, 2021, the District levied a total tax of 2.000 mills for the Recreation Commission, which is in turn appropriated to the Pretty Prairie Recreation Commission for its operations. Also, there is an informal agreement between the District and the Recreation Commission for use of District facilities when they are not otherwise being used by the District.

10. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021, and there were no settlements that exceeded insurance coverage in the past three years.

11. COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2022. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

12. CRF AND CARES ACT FUNDING

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $160,000 during 2020. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals are to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found a https://covid.ks.gov/.

The CARES Act also included Elementary and Secondary School Emergency Relief (ESSER) Funds for K-12 schools. The ESSER grants will provide school districts with emergency relief funds to address the impact COVID-19 has had on elementary and secondary schools. It is being allocated to the Districts in three phases, ESSER I, II, and III. The ESSER I under the Cares Act began in March 2020, the ESSER II under the CRRSA Act began in December 2020, and the ESSER III under the ARP Act began in March 2021. The District was allocated $32,479 for ESSER I, $146,619 for ESSER II, and $329,285 for ESSER III. As of June 30, 2021 the District spent all of ESSER I, all of ESSER II, and $71,330 of ESSER III.

11. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NUMBER 311
PRETTY PRAIRIE, KANSAS

REGULATORY–REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

Unified School District Number 311
Pretty Prairie, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2021

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 2,906,798	$ (176,820)	$ 28,154	$ 2,758,132	$ 2,758,132	$ -
Supplemental General Fund	878,487	(53,326)	-	825,161	825,148	(13)
SPECIAL PURPOSE FUNDS:						
At Risk (4 YR Old) Fund	62,373	-	-	62,373	62,373	-
At Risk (K-12) Fund	296,623	-	-	296,623	252,358	(44,265)
Capital Outlay Fund	346,667	-	-	346,667	188,265	(158,402)
Food Service Fund	227,830	-	-	227,830	198,779	(29,051)
Professional Development Fund	19,307	-	-	19,307	8,177	(11,130)
Special Education Fund	528,800	-	-	528,800	490,194	(38,606)
Career and Postsecondary Education Fund	216,936	-	-	216,936	200,314	(16,622)
KPERS Special Retirement Contribution Fund	314,756	-	-	314,756	309,068	(5,688)
Recreation Commission Fund	41,000	-	-	41,000	39,255	(1,745)
BOND AND INTEREST FUND:						
Bond and Interest Fund	146,430	-	-	146,430	146,430	-

Unified School District Number 311
Pretty Prairie, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 2,267,767	$ 2,414,849	$ 2,542,398	$ (127,549)
Special education aid	277,806	314,746	364,400	(49,654)
Mineral production tax	247	383	-	383
Miscellaneous reimbursements	-	12,807	-	12,807
Miscellaneous revenue	1,625	15,347	-	15,347
Total Receipts	2,547,445	2,758,132	$ 2,906,798	$ (148,666)
Expenditures:				
Instruction -				
Certified salaries	854,495	960,517	$ 933,440	$ 27,077
Non-certified salaries	37,705	42,857	43,360	(503)
Insurance	116,595	120,606	125,966	(5,360)
Social Security	63,604	72,886	73,145	(259)
Other benefits	5,785	4,908	6,653	(1,745)
Purchased professional services	-	32,983	-	32,983
Supplies - teaching	-	36,031	-	36,031
Supplies - technology	-	5,623	-	5,623
Other	-	662	-	662
Student Support Services -				
Certified salaries	46,844	42,992	51,871	(8,879)
Social Security	3,585	3,293	4,123	(830)
Other benefits	299	40	344	(304)
Instruction Support Staff -				
Certified salaries	9,156	7,477	10,529	(3,052)
Social Security	699	572	804	(232)
Other benefits	71	7	82	(75)
General Administration -				
Certified salaries	70,427	99,858	78,990	20,868
Non-certified salaries	4,290	23,210	4,934	18,276
Insurance	6,406	7,112	8,112	(1,000)
Social Security	5,424	9,089	6,236	2,853
Other employee benefits	1,218	220	654	(434)
Purchased professional services	34,707	44,650	28,717	15,933
Purchased property services	2,116	2,618	2,433	185
Insurance	25,393	4,291	27,034	(22,743)
Communications	3,178	11,997	3,644	8,353
Other purchased services	192	14,008	192	13,816

Unified School District Number 311
Pretty Prairie, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration (cont.) -				
Supplies	$ 5,649	$ 4,778	$ 4,634	$ 144
School Administration -				
Certified salaries	129,926	127,971	135,438	(7,467)
Non-certified salaries	76,602	67,607	80,568	(12,961)
Insurance	13,879	13,830	15,322	(1,492)
Social Security	14,504	13,789	16,012	(2,223)
Other employee benefits	910	168	1,046	(878)
Other purchased services	(1,067)	13,869	-	13,869
Supplies	-	-	1,686	(1,686)
Property and equipment	-	358	-	358
Operations and Maintenance -				
Non-certified salaries	134,170	147,596	145,124	2,472
Insurance	5,714	11,168	6,571	4,597
Social Security	10,147	11,275	11,202	73
Other employee benefits	6,152	137	7,074	(6,937)
Cleaning	1,125	830	1,294	(464)
Repairs and maintenance	1,121	4,697	1,289	3,408
Insurance	69,700	-	72,949	(72,949)
Supplies	-	6,912	-	6,912
Electricity	68,824	67,898	73,892	(5,994)
Motor fuel	865	4,106	995	3,111
Student Transportation Services -				
Supervision -				
Non-certified salaries	4,090	-	4,703	(4,703)
Social Security	296	-	340	(340)
Other employee benefits	4	-	3	(3)
Vehicle Operating Services -				
Non-certified salaries	58,116	62,097	62,160	(63)
Social Security	4,046	4,339	8,078	(3,739)
Other employee benefits	3,355	55	433	(378)
Other purchased services	31,934	2,702	34,268	(31,566)
Supplies	19,652	17,663	22,600	(4,937)
Vehicle & Maintenance Services -				
Non-certified salaries	988	1,622	1,136	486
Insurance	-	392	-	392
Social Security	70	110	80	30
Other employee benefits	1	1	1	-
Purchased property services	20,193	22,935	22,243	692

Unified School District Number 311
Pretty Prairie, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Student Transportation Services (cont.) -				
Vehicle & Maintenance Services (cont.) -				
Supplies	$ 11,380	$ 5,428	$ 13,087	$ (7,659)
Other Support Services -				
Certified salaries	1,017	-	-	-
Non-certified salaries	71,085	68,160	79,184	(11,024)
Insurance	11,092	9,583	12,688	(3,105)
Social Security	5,486	5,142	6,309	(1,167)
Other employee benefits	5,617	(5,717)	499	(6,216)
Purchased professional services	-	-	5,502	(5,502)
Food Service Operations -				
Reimbursed expenses	2,534	-	-	-
Outgoing Transfers -				
Capital Outlay Fund	-	29,774	-	29,774
Food Service Fund	30,000	-	67,300	(67,300)
Professional Development Fund	-	5,000	-	5,000
Special Education Fund	225,708	360,457	364,400	(3,943)
Career and Postsecondary Education Fund	65,706	65,000	75,562	(10,562)
At Risk (K-12) Fund	144,665	25,000	139,863	(114,863)
Adjustment to comply with legal max	-	-	(176,820)	176,820
Legal General Fund Budget	2,547,445	2,758,132	2,729,978	28,154
Adjustment for qualifying budget credits	-	-	28,154	(28,154)
Total Expenditures	2,547,445	2,758,132	$ 2,758,132	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 311
Pretty Prairie, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 462,883	$ 348,114	$ 375,547	$ (27,433)
Delinquent tax	17,607	14,867	7,202	7,665
Motor vehicle tax	39,694	42,364	39,573	2,791
Recreational vehicle tax	619	845	-	845
Commercial vehicle tax	3,296	2,458	1,495	963
Supplemental state aid	307,676	377,923	402,347	(24,424)
Total Receipts	831,775	786,571	$ 826,164	$ (39,593)
Expenditures:				
Instruction -				
Purchased professional services	41,607	30,591	$ 42,437	$ (11,846)
Other purchased services	12,506	2,573	12,755	(10,182)
Supplies	150,013	36,438	153,013	(116,575)
Property and equipment	10,038	22,779	11,259	11,520
Student Support Services -				
Supplies	1,832	2,334	1,870	464
Instruction Support Staff -				
Supplies	5,104	3,468	5,208	(1,740)
School Administration -				
Purchased professional services	2,283	9,150	-	9,150
Other purchased property services	285	841	-	841
Communications	3,412	5,667	3,480	2,187
Supplies	15,574	14,326	15,885	(1,559)
Other	-	-	2,619	(2,619)
Operations and Maintenance -				
Water/sewer	16,444	18,985	16,773	2,212
Repairs and maintenance	59,300	19,482	60,486	(41,004)
Supplies	50,303	28,738	51,309	(22,571)
Heating	16,176	-	17,906	(17,906)

Unified School District Number 311
Pretty Prairie, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Outgoing Transfers -				
Title I	$ -	$ 31,967	$ -	$ 31,967
Pre-K Grant	-	58,792	-	58,792
Activity	-	3,148	-	3,148
Food Service Fund	-	5,968	46,000	(40,032)
Professional Development Fund	-	7,500	15,000	(7,500)
Special Education Fund	165,000	127,195	101,000	26,195
Career and Postsecondary Education Fund	81,308	156,097	140,000	16,097
At Risk (4 YR Old) Fund	25,000	54,542	62,487	(7,945)
At Risk (K-12) Fund	126,308	184,567	119,000	65,567
Adjustment to comply with legal max	-	-	(53,326)	53,326
Total Expenditures	782,493	825,148	$ 825,161	$ (13)
Receipts Over (Under) Expenditures	49,282	(38,577)		
Unencumbered Cash, Beginning	54,560	103,842		
Prior Year Cancelled Encumbrance	-	2,777		
Unencumbered Cash, Ending	$ 103,842	$ 68,042		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 25,000	$ 54,542	$ 62,487	$ (7,945)
Miscellaneous revenue	100	-	-	-
Total Receipts	25,100	54,542	$ 62,487	$ (7,945)
Expenditures:				
Instruction -				
Certified salaries	15,162	36,854	$ 32,523	$ 4,331
Non-certified salaries	7,853	12,848	16,570	(3,722)
Insurance	2,349	7,800	4,956	2,844
Social Security	1,053	3,807	2,222	1,585
Other employee benefits	398	46	838	(792)
Supplies	2,495	1,018	5,264	(4,246)
Instruction Support Staff -				
Other purchased services	304	-	-	-
Total Expenditures	29,614	62,373	$ 62,373	$ -
Receipts Over (Under) Expenditures	(4,514)	(7,831)		
Unencumbered Cash, Beginning	30,056	25,542		
Prior Year Cancelled Encumbrance	-	7		
Unencumbered Cash, Ending	$ 25,542	$ 17,718		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 144,665	$ 25,000	$ 139,863	$ (114,863)
Transfer from Supplemental General Fund	126,308	184,567	119,000	65,567
Total Receipts	270,973	209,567	$ 258,863	$ (49,296)
Expenditures:				
Instruction -				
Certified salaries	152,563	129,354	$ 160,191	$ (30,837)
Non-certified salaries	72,545	67,187	76,172	(8,985)
Insurance	40,556	41,636	42,584	(948)
Social Security	15,517	14,013	16,293	(2,280)
Other employee benefits	1,317	168	1,383	(1,215)
Supplies	188	-	-	-
Total Expenditures	282,686	252,358	$ 296,623	$ (44,265)
Receipts Over (Under) Expenditures	(11,713)	(42,791)		
Unencumbered Cash, Beginning	75,484	63,771		
Prior Year Cancelled Encumbrance	-	32		
Unencumbered Cash, Ending	$ 63,771	$ 21,012		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 159,314	$ 159,295	$ 151,804	$ 7,491
Delinquent tax	6,092	5,201	2,475	2,726
Motor vehicle tax	14,192	15,469	14,180	1,289
Recreational vehicle tax	209	296	-	296
Commercial vehicle tax	320	299	305	(6)
Interest on idle funds	23,648	1,351	1,000	351
Miscellaneous reimbursements	26,344	969	-	969
Miscellaneous revenue	26,988	22,515	25,000	(2,485)
Capital outlay state aid	57,346	65,503	65,608	(105)
Transfer from General Fund	-	29,774	-	29,774
Total Receipts	314,453	300,672	$ 260,372	$ 40,300
Expenditures:				
Instruction -				
Property and equipment	64,892	-	$ 70,000	$ (70,000)
School Administration -				
Property and equipment	6,757	-	7,000	(7,000)
Operations and Maintenance -				
Repairs and maintenance	-	-	100,000	(100,000)
Student Transportation Services -				
Property and equipment	74,900	83,318	80,000	3,318
QZAB Expenses -				
QZAB expenses	86,667	86,667	86,667	-
Site Improvements	2,015	18,280	3,000	15,280
Total Expenditures	235,231	188,265	$ 346,667	$ (158,402)
Receipts Over (Under) Expenditures	79,222	112,407		
Unencumbered Cash, Beginning	377,692	456,914		
Prior Year Cancelled Encumbrance	-	750		
Unencumbered Cash, Ending	$ 456,914	$ 570,071		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,987	$ 2,180	$ 1,084	$ 1,096
Federal aid	76,794	201,112	57,384	143,728
Student sales	55,900	5,581	43,062	(37,481)
Adult sales	2,180	1,510	6,563	(5,053)
Miscellaneous revenue	5,560	3,789	5,000	(1,211)
Transfer from General Fund	30,000	-	67,300	(67,300)
Transfer from Supplemental General Fund	-	5,968	46,000	(40,032)
Total Receipts	172,421	220,140	$ 226,393	$ (6,253)
Expenditures:				
Other Support Services -				
Purchased professional services	191	-	$ -	$ -
Food Service Operation -				
Certified salaries	4,090	5	-	5
Non-certified salaries	63,874	62,811	70,000	(7,189)
Insurance	13,353	6,767	15,000	(8,233)
Social Security	5,004	4,607	5,500	(893)
Other employee benefits	3,324	56	3,500	(3,444)
Food and milk	75,770	109,437	110,000	(563)
Miscellaneous supplies	14,115	10,347	16,000	(5,653)
Property and equipment	1,906	4,749	7,000	(2,251)
Other	830	-	830	(830)
Total Expenditures	182,457	198,779	$ 227,830	$ (29,051)
Receipts Over (Under) Expenditures	(10,036)	21,361		
Unencumbered Cash, Beginning	29,322	19,286		
Prior Year Cancelled Encumbrance	-	5		
Unencumbered Cash, Ending	$ 19,286	$ 40,652		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 2,706	$ -	$ 2,896	$ (2,896)
Transfer from General Fund	-	5,000	15,000	(10,000)
Transfer from Supplemental General Fund	-	7,500	-	7,500
Total Receipts	2,706	12,500	$ 17,896	$ (5,396)
Expenditures:				
Instruction -				
Certified salaries	1,080	220	$ -	$ 220
Social Security	83	17	-	17
Other employee benefits	1	-	-	-
Instructional Support Staff -				
Purchased professional services	10,305	7,623	12,366	(4,743)
Other purchased services	5,804	317	6,941	(6,624)
Total Expenditures	17,273	8,177	$ 19,307	$ (11,130)
Receipts Over (Under) Expenditures	(14,567)	4,323		
Unencumbered Cash, Beginning	19,352	4,785		
Unencumbered Cash, Ending	$ 4,785	$ 9,108		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Federal aid	$ -	$ 4,611	$ 5,081	$ (470)
Transfer from General Fund	225,708	360,457	364,400	(3,943)
Transfer from Supplemental General Fund	165,000	127,195	101,000	26,195
Total Receipts	390,708	492,263	$ 470,481	$ 21,782
Expenditures:				
Instruction -				
Other purchased services	449,473	488,730	$ 528,800	$ (40,070)
General Administration -				
Certified salaries	4,090	5	-	5
Insurance	377	-	-	-
Social Security	296	-	-	-
Other employee benefits	3	-	-	-
Student Transportation Services -				
Non-certified salaries	-	763	-	763
Social Security	-	40	-	40
Insurance	-	515	-	515
Total Expenditures	454,239	490,194	$ 528,800	$ (38,606)
Receipts Over (Under) Expenditures	(63,531)	2,069		
Unencumbered Cash, Beginning	214,242	150,711		
Prior Year Cancelled Encumbrance	-	5		
Unencumbered Cash, Ending	$ 150,711	$ 152,785		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ (768)	$ -	$ -	$ -
Transfer from General Fund	65,706	65,000	75,562	(10,562)
Transfer from Supplemental General Fund	81,308	156,097	140,000	16,097
Total Receipts	146,246	221,097	$ 215,562	$ 5,535
Expenditures:				
Instruction -				
Certified salaries	139,759	143,434	$ 146,749	$ (3,315)
Insurance	22,749	22,650	23,886	(1,236)
Social Security	10,552	10,829	11,080	(251)
Other employee benefits	859	132	901	(769)
Other purchased services	6,881	1,457	7,225	(5,768)
Supplies	20,448	21,207	23,691	(2,484)
Textbooks	2,118	-	-	-
Property and equipment	3,242	215	3,404	(3,189)
Instructional Support Staff -				
Other purchased services	350	-	-	-
Operations and Maintenance -				
Purchased property services	-	390	-	390
Total Expenditures	206,958	200,314	$ 216,936	$ (16,622)
Receipts Over (Under) Expenditures	(60,712)	20,783		
Unencumbered Cash, Beginning	124,208	63,496		
Prior Year Cancelled Encumbrances	-	721		
Unencumbered Cash, Ending	$ 63,496	$ 85,000		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 291,037	$ 309,068	$ 314,756	$ (5,688)
Expenditures:				
Employee Benefits -				
Instruction	197,387	216,499	$ 213,967	$ 2,532
Student Support Services	7,321	6,375	8,262	(1,887)
Instruction Support Staff	9,560	2,665	2,474	191
General Administration	15,341	12,206	12,609	(403)
School Administration	25,028	30,862	32,241	(1,379)
Other Support Services	9,733	9,615	12,086	(2,471)
Operations and Maintenance	13,866	21,529	22,317	(788)
Food Service Operation	12,801	9,317	10,800	(1,483)
Total Expenditures	291,037	309,068	$ 314,756	$ (5,688)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 38,859	$ 33,986	$ 32,445	$ 1,541
Delinquent tax	1,532	1,275	603	672
Motor vehicle tax	3,537	3,847	3,479	368
Recreational vehicle tax	52	74	56	18
Commercial vehicle tax	80	73	76	(3)
Total Receipts	44,060	39,255	$ 36,659	$ 2,596
Expenditures:				
Recreation Commission appropriations	40,500	39,255	$ 41,000	$ (1,745)
Receipts Over (Under) Expenditures	3,560	-		
Unencumbered Cash, Beginning	2,513	6,073		
Unencumbered Cash, Ending	$ 6,073	$ 6,073		

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Transfer from General Fund	$ -	$ -
Expenditures:		
Outgoing Transfers -	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	271,010	271,010
Unencumbered Cash, Ending	$ 271,010	$ 271,010

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
State aid	$ 5,272	$ -
Miscellaneous donations	2,334	1,707
Mental Health grant	52,572	41,099
Pre-K Pilot Grant	52,030	44,211
Total Receipts	112,208	87,017
Expenditures:		
Instruction -		
Certified salaries	76,236	35,225
Insurance	9,571	5,850
Social Security	5,585	2,674
Other benefits	67	33
Supplies	44,436	5,780
Total Expenditures	135,895	49,562
Receipts Over (Under) Expenditures	(23,687)	37,455
Unencumbered Cash, Beginning	61,866	38,179
Unencumbered Cash, Ending	$ 38,179	$ 75,634

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

OWLS GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Grants	$ -	$ -
Expenditures:		
Instruction -	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	1,067	1,067
Unencumbered Cash, Ending	$ 1,067	$ 1,067

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

PRE-K GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Grants	$ 60,558	$ -
Transfer from Supplemental General Fund	-	58,792
Total Receipts	60,558	58,792
Expenditures:		
Instruction -		
Certified salaries	28,914	45,769
Non-certified salaries	10,369	40
Insurance	5,549	7,800
Social Security	2,959	3,197
Other employee benefits	37	39
Other purchased services	46	346
Purchased professional services	304	395
Supplies	1,287	1,465
Property and equipment	35	62
Total Expenditures	49,500	59,113
Receipts Over (Under) Expenditures	11,058	(321)
Unencumbered Cash, Beginning	(10,742)	316
Prior Year Cancelled Encumbrance	-	5
Unencumbered Cash, Ending	$ 316	$ -

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

SMALL RURAL SCHOOLS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ 14,615	$ -
Expenditures:		
Instruction -		
Certified salaries	3,604	-
Non-certified salaries	8,915	-
Social Security	956	-
Other employee benefits	12	-
Supplies	1,047	-
Other	81	-
Total Expenditures	14,615	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Student fees and materials	$ 25,565	$ 23,355
Miscellaneous revenue	1,289	(1,694)
Total Receipts	26,854	21,661
Expenditures:		
Instruction -		
Textbooks	11,650	9,578
Instruction Support Staff -		
Supplies	6,850	3,579
Total Expenditures	18,500	13,157
Receipts Over (Under) Expenditures	8,354	8,504
Unencumbered Cash, Beginning	56,241	64,595
Unencumbered Cash, Ending	$ 64,595	$ 73,099

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ 56,804	$ 43,716
Transfer from Supplemental General Fund	-	31,967
Total Receipts	56,804	75,683
Expenditures:		
Instruction -		
Certified salaries	44,064	55,392
Insurance	8,290	7,800
Social Security	4,398	3,462
Other employee benefits	52	41
Total Expenditures	56,804	66,695
Receipts Over (Under) Expenditures	-	8,988
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 8,988

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

TITLE II-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ 8,988	$ -
Expenditures:		
Instruction -		
Certified salaries	8,988	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

TITLE IV FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ 11,407	$ -
Expenditures:		
Instruction -		
Supplies	11,407	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 311
Pretty Prairie, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

	2020 Actual	2021 Actual
Receipts:		
Federal aid	$ -	$ 256,243
Expenditures:		
Instruction -		
Certified salaries	-	33,393
Non-certified salaries		
Insurance	-	5,767
Property and equipment	-	124,109
Supplies	-	3,706
Student support services -		
Certified salaries	-	61,399
Non-certified salaries		
Insurance	-	8,300
Purchased professional services	-	5,298
Supplies	-	8,456
Total Expenditures	-	250,428
Receipts Over (Under) Expenditures	-	5,815
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 5,815

Unified School District Number 311
Pretty Prairie, Kansas

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 108,985	$ 88,104	$ 84,183	$ 3,921
Delinquent tax	5,711	3,514	1,693	1,821
Motor vehicle tax	7,982	10,571	9,549	1,022
Recreational vehicle tax	140	203	151	52
Commercial vehicle tax	217	205	209	(4)
State aid	50,892	58,572	58,572	-
Total Receipts	173,927	161,169	$ 322,723	$ (161,554)
Expenditures:				
Interest	15,405	11,430	$ 11,430	$ -
Principal	130,000	135,000	135,000	-
Total Expenditures	145,405	146,430	$ 146,430	$ -
Receipts Over (Under) Expenditures	28,522	14,739		
Unencumbered Cash, Beginning	261,312	289,834		
Unencumbered Cash, Ending	$ 289,834	$ 304,573		

Unified School District Number 311
Pretty Prairie, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Middle School -				
Cheerleaders	$ 68	$ 270	$ 186	$ 152
Girls Basketball	267	580	650	197
Volleyball	25	-	-	25
Track	219	-	-	219
Scholars Bowl	-	201	150	51
Stuco	3,300	858	2,745	1,413
Subtotal Middle School	3,879	1,909	3,731	2,057
High School -				
Boys BB Student account	121	450	257	314
Girls BB Student account	-	3,468	1,457	2,011
Football Student account	13	438	265	186
Track Student account	6,374	782	679	6,477
Volleyball Student account	3,533	-	393	3,140
Music Student account	5,589	692	-	6,281
Cheerleaders	-	5,161	1,078	4,083
Drama/Play	1,347	3,364	2,550	2,161
Entrepreneurial class	1,179	-	-	1,179
FFA Student account	4,709	20,617	21,188	4,138
Forensics/Speech Student account	1,577	-	-	1,577
German exchange	154	-	-	154
Stuco	604	1,106	941	769
Class of 2019	-	-	-	-
Class of 2020	355	-	270	85
Class of 2021	1,862	399	1,785	476
Class of 2022	413	3,315	1,619	2,109
Class of 2023	692	26	-	718
Quiz Bowl Club	204	-	-	204
Bulldog Buddies	682	3,816	2,479	2,019
National Honor Society	23	627	-	650
Subtotal High School	29,431	44,261	34,961	38,731
Total Student Organization Funds	33,310	46,170	38,692	40,788
Sales Tax:				
Sales Tax - High School	-	1,953	1,889	64
Total Agency Funds	$ 33,310	$ 48,123	$ 40,581	$ 40,852

Unified School District Number 311
Pretty Prairie, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
High School Athletics	$ 2,213	$ 12,877	$ 15,090	$ -	$ -	$ -
School Projects:						
Grade School						
Student activity	4,497	597	2,380	2,714	-	2,714
Box tops	961	363	-	1,324	-	1,324
Yearbooks	720	320	1,040	-	-	-
RIF	448	1,526	258	1,716	-	1,716
Library	2,455	-	193	2,262	-	2,262
Middle School						
Band students	1,140	-	-	1,140	-	1,140
Student activities	1,116	483	1,125	474	-	474
Yearbook	-	420	420	-	-	-
High School						
Athletics student accounts	6,864	4,262	3,141	7,985	-	7,985
Library fund	391	-	-	391	-	391
Antidrug project	270	-	-	270	-	270
Concessions	6,697	10,058	12,468	4,287	-	4,287
Student benefits/vending machine	649	1,635	1,636	648	-	648
Total School Projects	26,208	19,664	22,661	23,211	-	23,211
Total District Activity Funds	$ 28,421	$ 32,541	$ 37,751	$ 23,211	$ -	$ 23,211

Unified School District Number 311
Pretty Prairie, Kansas

RELATED MUNICIPAL ENTITY

RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
USD #311 Pretty Prairie	$ 40,500	$ -	$ 39,861	$ (39,861)
Participation fees	1,100	935	-	935
Gifts	-	67,968	-	67,968
Interest on idle funds	14	11	10	1
Total Receipts	41,614	68,914	$ 39,871	$ 29,043
Expenditures:				
Baseball	600	8,769	$ 8,500	$ 269
Basketball	2,664	2,982	2,460	522
Community events	3,000	-	3,600	(3,600)
Community improvements	1,234	-	1,000	(1,000)
Golf	8,000	1,042	1,350	(308)
Gold course maintenance	10,000	23,000	20,000	3,000
Reserve - New Activity Facility	-	67,468	-	67,468
Library support	-	2,400	3,000	(600)
Scholarship support	4,048	1,250	3,000	(1,750)
Utilities	395	398	500	(102)
Publications	47	24	210	(186)
Miscellaneous	3,230	70	100	(30)
New Programs / Projects	-	4,500	5,400	(900)
Adjustment for qualifying budget credit	-	-	67,968	(67,968)
Total Expenditures	33,218	111,903	$ 117,088	$ (5,185)
Receipts Over (Under) Expenditures	8,396	(42,989)		
Unencumbered Cash, Beginning	44,200	52,596		
Unencumbered Cash, Ending	$ 52,596	$ 9,607		